

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN NORTHERN DIVISION (BAY CITY)**

In the Matter of:

Daniel Harborth,

Debtor
_____ /

Case No. 14-22066

Chapter 13 Proceeding

Honorable Daniel S. Opperman

OBJECTION TO PROOF OF CLAIM 3-1 IRS

NOW COMES the debtor(s), Daniel Harborth, by and through his counsel, Kimberly Kramer, P.L.C., by Kimberly A. Kramer, and for his Objection states as follows:

1. That the IRS filed Proof of Claim 3-1 on September 22, 2014 alleging tax, interest and penalties due as follows: (Exhibit "B")

Tax Year	Tax	Interest	Penalty	TOTAL
<i>Unsecured Priority</i>				
2011	\$1,263.00	\$95.09		
2012	\$3,290.80	\$143.41		
2013	\$3,940.60	\$50.19	\$316.66	
<i>Unsecured General</i>				
2010	\$2,427.00	\$274.78	\$606.12	
TOTAL	\$10,921.40	\$563.47	\$922.78	\$12,407.65

2. That debtor's tax liability is as follows: (Exhibit "C")

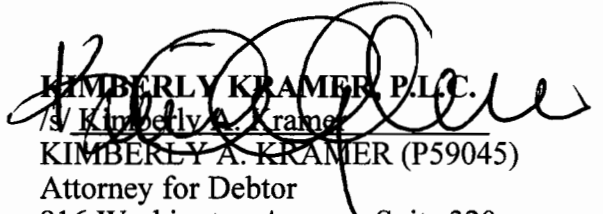
Tax Year	Tax Due
2011	\$1,263.00
2012	\$1,444.00
2013	\$2,032.00
2010	\$0.00
TOTAL	\$4,739.00

3. That a proposed Order is attached; (Exhibit "A")

WHEREFORE, debtor(s) respectfully request this Honorable Court sustain his Objection and limit the claim to \$4,739.00.

Respectfully Submitted,

Dated: October 29, 2014


KIMBERLY KRAMER, P.L.C.
/s/ Kimberly A. Kramer
KIMBERLY A. KRAMER (P59045)
Attorney for Debtor
916 Washington Avenue, Suite 320
Bay City, MI 48708
(989) 671-4333
Kimberlykramerplc@sbcglobal.net

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN NORTHERN DIVISION (BAY CITY)**

In the Matter of:

Daniel Harborth,

Debtor

_____ /

Case No. 14-22066

Chapter 13 Proceeding

Honorable Daniel S. Opperman

ORDER SUSTAINING OBJECTION TO PROOF OF CLAIM 3-1 IRS

THIS MATTER, having come before the Court on the Objections of the debtor(s) to the claim of the Internal Revenue Service, and this Court being otherwise fully advised in the premises.

NOW THEREFORE, IT IS HEREBY ORDERED that the objection to the Internal Revenue Service's proof of claim 3-1 is sustained and the claim is limited to \$4,739.00.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: DANIEL F HARBORTH
1923 5TH ST
BAY CITY, MI 48708

Case Number

14-22066-DOB

Type of Bankruptcy Case

CHAPTER 13

Date of Petition

09/16/2014

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed		Tax Due	Interest to Petition Date
XXX-XX-7429	INCOME	12/31/2011	05/28/2012	owe: 1263. ⁰⁰	\$1,263.00	\$95.09
XXX-XX-7429	INCOME	12/31/2012	1 Unassessed-No Return	owe: 1444. ⁰⁰	\$3,290.80	\$143.41
XXX-XX-7429	INCOME	12/31/2013	1 Unassessed-No Return	owe: 2032. ⁰⁰	\$3,940.60	\$50.19
					\$8,494.40	\$288.69

Total Amount of Unsecured Priority Claims: \$8,783.09

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed		Tax Due	Interest to Petition Date
XXX-XX-7429	INCOME	12/31/2010	07/16/2012	Refund: 374. ⁰⁰	\$2,427.00	\$274.78
Penalty to date of petition on unsecured priority claims (including interest thereon)					\$316.66	
Penalty to date of petition on unsecured general claims (including interest thereon)					\$606.12	

Total Amount of Unsecured General Claims: \$3,624.56

1 UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20		See separate instructions.
Your first name and initial DAHIEL F	Last name HARBORTH	Your social security number 7429
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 1923 5TH		Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). BAY CITY, MI 48708			
Foreign country name	Foreign province/county	Foreign postal code	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse

Filing Status

1 ☒ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, **do not** check box 6a

b ☐ Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **1**

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	18,888.
8a Taxable interest. Attach Schedule B if required	8a	
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount	15b	
16a Pensions and annuities	16a	
b Taxable amount	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	9,460.
20a Social security benefits	20a	
b Taxable amount	20b	
21 Other income. List type and amount	21	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	28,348.

Adjusted Gross Income

23 Educator expenses	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN ▶	31a	
32 IRA deduction	32	
33 Student loan interest deduction	33	
34 Tuition and fees. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 through 35	36	0.
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	28,348.

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	28,348.
	39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
Standard Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5,800.
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	41	Subtract line 40 from line 38	41	22,548.
• All others: Single or Married filing separately, \$5,800	42	Exemptions. Multiply \$3,700 by the number on line 6d.	42	3,700.
Married filing jointly or Qualifying widow(er), \$11,600	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	18,848.
Head of household, \$8,500	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	2,399.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	2,399.
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 23	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	0.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	2,399.
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. Enter code(s) from instructions	60	
	61	Add lines 55 through 60. This is your total tax	61	2,399.
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	1,136.
	63	2011 estimated tax payments and amount applied from 2010 return	63	
	64a	Earned income credit (EIC) NO.	64a	
	b	Nontaxable combat pay election 64b		
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,136.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	75	Amount of line 73 you want applied to your 2012 estimated tax	75	
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	1,263.
	77	Estimated tax penalty (see instructions)	77	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records. ☐

Your signature _____ Date 11/11 Your occupation BARTENDER Daytime phone number _____

Spouse's signature _____ Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature SELF-PREPARED Date _____ PTIN _____

Firm's name _____ Firm's EIN _____

Firm's address _____ Phone no. _____

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	2012	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.																									
For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20																													
Your first name and initial DANIEL F		Last name HARBORTH		See separate instructions.																									
If a joint return, spouse's first name and initial		Last name		Your social security number 7429																									
				Spouse's social security number																									
Home address (number and street). If you have a P.O. box, see instructions. 321SFARRAGUT			Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																									
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). BAY CITY, MI 48708																													
Foreign country name		Foreign province/state/country																											
		Foreign postal code																											
Filing Status <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ </div> <div style="width: 45%;"> 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child </div> </div>																													
Exemptions <div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse <div style="display: flex;"> <div style="width: 30%;"> c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">(1) First name</th> <th style="width: 30%;">Last name</th> <th style="width: 20%;">(2) Dependent's social security number</th> <th style="width: 20%;">(3) Dependent's relationship to you</th> <th style="width: 10%;">(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> </div> <div style="width: 10%;"> If more than four dependents, see instructions and check here <input type="checkbox"/> </div> </div> </div> </div> <div style="width: 25%;"> Boxes checked on 6a and 6b 1 No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ 1 </div>					(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)																									
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									

sure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cal. No. 11320B

Form **1040** (2012)

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950
Married filing jointly or Qualifying widow(er), \$11,900
Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	30,935.
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5,950.
41	Subtract line 40 from line 38	41	24,985.
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	3,800.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	21,185.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	2,741.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	2,741.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	0.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	2,741.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	2,741.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	1,297.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC) NO.	64a	
b	Nontaxable combat pay election <input type="checkbox"/> 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,297.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	1,444.
77	Estimated tax penalty (see instructions)	77	

Third Party Designee


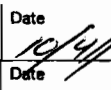
Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature  Date  Your occupation **BARTENDER** Daytime phone number
 Spouse's signature: If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature **SELF - PREPARED** Date Check ☐ if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

CDA

Form 1040 (2012)

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

38	Amount from line 37 (adjusted gross income)	38	31,234.
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,100.
41	Subtract line 40 from line 38	41	25,134.
42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	3,900.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	21,234.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	2,738.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	2,738.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	0.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	2,738.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your total tax	61	2,738.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	706.
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	Earned income credit (EIC) NO.	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
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71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	706.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
75	Amount of line 73 you want applied to your 2014 estimated tax ▶ 75		

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	2,032.
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
--------------------------	--------------------	---

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date 4/13/15	Your occupation BARTENDER	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature SELF - PREPARED	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶	Phone no. ▶		

Form 1040 (2013)

Name,
Address,
and SSNSee separate
instructions.P
R
I
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C
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Y

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning

, 2010, ending

, 20

OMB No. 1545-0074

Your first name and initial

Last name

DANIEL F

HARBORTH

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

1923 5TH STREET

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

BAY CITY, MI 48708

Your social security number

7429

Spouse's social security number

▲ Make sure the SSN(s) above
and on line 6c are correct.Checking a box below will not
change your tax or refund.

Presidential

Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

You

Spouse

Filing Status

Check only one
box.1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above
and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If
the qualifying person is a child but not your dependent, enter this
child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four
dependents, see
instructions and
check here ▶ ☐Boxes checked
on 6a and 6b

1

No. of children
on 6c who:
• lived with you
• did not live with
you due to divorce
or separation
(see instructions)Dependents on 6c
not entered aboveAdd numbers on
lines above ▶

1

d Total number of exemptions claimed

Income

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and
1099-R if tax
was withheld.If you did not
get a W-2,
see page 20.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

7 13,929.

8a

9a

10

11

12

13

14

15b

16b

17

18

19

20b

21

22 13,929.

Adjusted
Gross
Income

23 Educator expenses

23

24 Certain business expenses of reservists, performing artists, and
fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 One-half of self-employment tax. Attach Schedule SE

27

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction

32

33 Student loan interest deduction

33

34 Tuition and fees. Attach Form 8917

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 31a and 32 through 35

36

0.

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

37

13,929.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form 1040 (2010)

CDA

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	13,929.
	39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
		if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind.		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
	40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	5,700.
	41	Subtract line 40 from line 38	41	8,229.
	42	Exemptions. Multiply \$3,650 by the number on line 6d.	42	3,650.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	4,579.
	44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.	44	458.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	458.
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 23	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	0.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	458.
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
	60	Add lines 55 through 59. This is your total tax	60	458.
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	432.
	62	2010 estimated tax payments and amount applied from 2009 return	62	
	63	Making work pay credit. Attach Schedule M	63	400.
	64a	Earned income credit (EIC) <input type="checkbox"/> NO 64a	64a	
	b	Nontaxable combat pay election 64b	64b	
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	832.
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	374.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	374.
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	75	Amount of line 73 you want applied to your 2011 estimated tax	75	
Amount You Owe	76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions	76	0.
	77	Estimated tax penalty (see instructions)	77	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Sign Here

Joint return? See page 12. Keep a copy for your records.

Your signature

Date 4/10/10

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

SELF - PREPARED

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN NORTHERN DIVISION (BAY CITY)**

In the Matter of:

Daniel Harborth,

Debtor
_____ /

Case No. 14-22066

Chapter 13 Proceeding

Honorable Daniel S. Opperman

NOTICE OF OBJECTION TO PROOF OF CLAIM 3-1 IRS

Debtor has filed an objection to your claim in his bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before November 28, 2014, you or your lawyer must:

- a. File with the court a written response to the objection, explaining your position at:

United States Bankruptcy Court
111 First Street
P.O. Box 911
Bay City, Michigan 48707

If you mail your response to the court for filing, you must mail it early enough so the court will receive it on or before the date stated above.

You must also mail a copy to:

Kimberly A. Kramer
Attorney for Debtors
916 Washington Ave., Ste. 320
Bay City, MI 48708
(989) 671-4333

Thomas W. McDonald, Jr.
Chapter 13 Trustee
3144 Davenport Avenue
Saginaw, MI 48602
(989) 672-6766

- b. Attend the hearing on the objection, scheduled to be held on **December 4, 2014 at 10:00 a.m.** at United States Bankruptcy Court, 111 First Street, Bay City, Michigan, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. . (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the court may deem that you do not oppose the objection to your claim, in which even the hearing will be canceled, and the objection sustained.

Dated: October 29, 2014

Respectfully Submitted,
KIMBERLY KRAMER, P.L.C.
/s/ Kimberly A. Kramer
KIMBERLY A. KRAMER (P59045)
Attorney for Debtor
916 Washington Avenue, Suite 320
Bay City, MI 48708
(989) 671-4333
Kimberlykramerplc@sbcglobal.net

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN NORTHERN DIVISION (BAY CITY)**

In the Matter of:

Daniel Harborth,

Debtor

Case No. 14-22066

Chapter 13 Proceeding

Honorable Daniel S. Opperman

CERTIFICATE OF SERVICE

STATE OF MICHIGAN)
)SS.
COUNTY OF BAY)

The following entities were served by first class mail on October 29, 2014;

Michigan Department of Treasury, Revenue and Collections Division, First Floor,
Treasury Building, Lansing, MI 48922;

Office of the U.S. Attorney, 101 First St., Ste. 200, Bay City, MI 48708;

Department of Justice, Tax Division, P.O. Box 55, Ben Franklin Station, Washington, DC
20044;

IRS, P.O. Box 330500, Stop 15, Detroit, MI 48226;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346

The following entities were served by electronic transmission October 29, 2014;

Thomas W. McDonald, Jr. ecf@mcdonald13.org

I, Valerie E. Groulx, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

OBJECTION TO PROOF OF CLAIM 3-1 IRS

/s/ Valerie E. Groulx
VALERIE E. GROULX

PREPARED BY:
KIMBERLY KRAMER, P.L.C.
BY: KIMBERLY A. KRAMER (P59045)
Attorney for Debtor(s)
916 Washington Ave., Ste. 320
Bay City, MI 48708
(989) 671-4333
kimberlykramerplc@sbcglobal.net